

UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF WEST VIRGINIA

FILED

APR 16 2025

U.S. DISTRICT COURT- WVND
MARTINSBURG, WV 25401

UNITED STATES OF AMERICA,

v.

VU VAN NGUYEN and TU NHAT
DUONG,

Defendants.

Criminal No.

3:25-cr-25

Violations:

18 U.S.C. § 371

INFORMATION

The United States Attorney charges:

GENERAL ALLEGATIONS

At all relevant times:

1. The Internal Revenue Service (“IRS”) was an agency within the Department of the Treasury responsible for administering and enforcing the tax laws of the United States and collecting taxes owed to the Treasury of the United States by its citizens and other entities.
2. Defendant **VU VAN NGUYEN** is a resident of Berkeley County, West Virginia, within the Northern District of West Virginia.
3. Defendant **TU NHAT DUONG** is a resident of Berkeley County, West Virginia, within the Northern District of West Virginia.
4. Defendants **VU VAN NGUYEN and TU NHAT DUONG** reside together and share a child in common.
5. As relevant to this Information, the defendants **VU VAN NGUYEN and TU NHAT DUONG** operate and have an ownership interest, together or individually, in three nail salons, each of

which is a for-profit West Virginia cooperation: Euro Nails LLC, Natalie Nails and Spa LLC and Q Nails and Spa LLC (collectively, “the nail salons”).

6. Defendants **VU VAN NGUYEN and TU NHAT DUONG** filed false U.S. Individual Income Tax Returns for tax years 2017, 2018, 2019, 2020, and 2021 that understated the business gross receipts from the operation of the nail salons.

7. Through the conspiracy alleged herein, defendants **VU VAN NGUYEN and TU NHAT DUONG** concealed \$3,444,455.39 in income for tax years 2017 through 2021.

COUNT ONE

(Conspiracy to Obstruct or Impede the Internal Revenue Service)

The Conspiracy

8. The factual allegations contained in the General Allegations section are incorporated herein by reference as if set out in full.

9. From at least in or about 2018 to in or about 2022, within the Northern District of West Virginia, and elsewhere, defendants **VU VAN NGUYEN and TU NHAT DUONG** did unlawfully, voluntarily, intentionally, and knowingly conspire, combine, confederate, and agree together and with each other to defraud the United States for the purpose of impeding, impairing, obstructing, and defeating the lawful Government functions of the Internal Revenue Service of the Treasury Department in the ascertainment, computation, assessment, and collection of income taxes.

Manner and Means

10. The defendants **VU VAN NGUYEN and TU NHAT DUONG** sought to accomplish the objects of the conspiracy through the following manners and means, among others:

- a. By concealing the nail salons’ true gross sales and receipts by depositing little or no cash sales into company bank accounts.
- b. By providing their accountant with the nail salon’s bank accounts reflecting little or no cash sales and failing to provide their accountant with other books and

records kept by the defendants reflecting true business receipts and sales.

- c. By causing employees of the nail salons to be paid substantial cash wages.
- d. By causing to be prepared and filed with the IRS false and fraudulent individual tax returns, Forms 1040 that fraudulently understated taxable income.
- e. By causing to be prepared and filed with the IRS false and fraudulent corporate tax returns, Forms 1120S that fraudulently understated the nail salons' gross receipts.

Overt Acts

11. In furtherance of the conspiracy, and to affect the objects thereof, the following overt acts were committed in the Northern District of West Virginia:

12. From on or about January 1, 2017 to on or about September 10, 2022, defendants **VU VAN NGUYEN and TU NHAT DUONG** operated one or more of the nail salons.

13. Defendants **VU VAN NGUYEN** and **TU NHAT DUONG** caused to be filed with the IRS false and fraudulent individual tax returns, Forms 1040, that underreported taxable income as follows, each filing constituting a separate overt act:

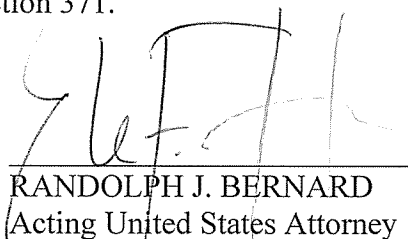
- a. On or about April 15, 2019, the filing of defendant **TU NHAT DUONG's** 2018 Form 1040.
- b. On or about May 12, 2020, the filing of defendant **VU VAN NGUYEN's** 2019 Form 1040.
- c. On or about May 18, 2021, the filing of defendant **VU VAN NGUYEN's** 2020 Form 1040.
- d. On or about March 7, 2022, the filing of defendant **TU NHAT DUONG's** 2019 Form 1040.

- e. On or about March 12, 2022, the filing of defendant **TU NHAT DUONG**'s 2020 Form 1040.
- f. On or about May 1, 2022, the filing of defendant **VU VAN NGUYEN**'s 2021 Form 1040
- g. On or about September 10, 2022, the filing of defendant **TU NHAT DUONG**'s 2021 Form 1040.

14. Defendants **VU VAN NGUYEN and TU NHAT DUONG** caused to be filed with the IRS false and fraudulent corporate tax returns, Forms 1120S, for the nail salons that underreported gross receipts as follows, each filing constituting a separate overt act:

- a. On or about September 10, 2022, the filing of Q Nails and Spa LLC's 2021 Form 1120S.
- b. On or about September 10, 2022, the filing of Euro Nails LLC's 2021 Form 1120S.
- c. On or about September 10, 2022, the filing of Natalie Nails and Spa LLC's 2021 Form 1120S.

All in violation of Title 18, United States Code, Section 371.



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